

Internal Audit Plan July 2009 - June 2010						
<u>Audit Entity</u>	<u>High Level Audit Remit</u>	<u>Budgeted Audit Days</u>	<u>Q1</u> (July - Sept)	<u>Q2</u> (Oct - Dec)	<u>Q3</u> (Jan - Mar)	<u>Q4</u> (Apr - June)
Legal & Regulatory						
Trading Standards	Review of operational aspects e.g. seizure and custody of counterfeit goods.	20	X			
Member Allowances and Expenses	Review of allowances and claims / expenses paid to Members.	15			X	
Corporate Development & Partnerships						
Elections	Review concentrating on financial accounting and management.	4			X	
LSB Partnership Grant	WAG Grant - Confirmation of amount claimed.	1.5				X
Payroll	Regular audit of key financial system.	30			X	
Sickness absence/ Attendance Mgt	Review of impact of the new arrangements.	25				X
Staff Expenses	Testing of regularity and accuracy of claims and proper authorisation.	20				X
Recruitment and Selection	Examination of the controls operating across the Authority.	20		X		
Wellbeing - Adult Social Care						
Partnerships	Formal agreements with Health for adult mental health daytime opportunities.	10			X	
Wellbeing - Healthy Living						
Arts Service	Review of the service provision to ensure Arts strategy is achieved.	10				X
Leisure Establishments	Cyclical review of financial and operational controls in a number of establishments.	65		X	X	X
Adult & Community Education	Financial audit (including WAG Post 16 funding) with possible VFM issues.	15	X			
Support and Training in Wellbeing	Request for audit input into a number of areas for change and training managers in key controls.	34	X	X	X	X
Children - Learning						
Status Review of Maesteg PFI	High level review of contract with PFI provider to establish controls over service and costs.	10	X			
Primary Schools	Preset audit programme covering income, expenditure, school meals, staffing, budgeting, private fund etc. Compilation of annual report.	95	X	X	X	
Revision of Internal Audit guidance for Primary Schools	The Internal Audit advice booklet for schools is out of date and needs re-writing.	10	X			

Secondary Schools & SEN Schools	As per Primary schools, but more detailed testing involved. Follow up of recommendations made in last year's visits. Some testing mandated by WAG Post 16 Funding.	90		X	X	
PRU	A health check along the lines of the secondary schools audit programme but tailored to incorporate the risks associated with the PRU.	10		X		
SEN & Psychology Services	Operational review including statementing & management of SEN services in non SEN schools.	20			X	
<u>Children - Strategy, Partnerships & Commissioning</u>						
Children's and Young People Partnership	Review of partnerships and BCBC operations to ensure controls are effective.	20				X
School Improvement Service	Review of how the service influences the achievement of the educational targets set by the authority.	15				X
Education Grants	Reviews required by the grant conditions attached to a number of small WAG grants.	12.5				X
<u>Communities - Street Scene</u>						
MREC	Review of arrangement with Neath Port Talbot as dependence on them for diversion from land fill.	20				X
Fleet Management	Operational and financial review of activity.	10	X			
<u>Communities - Regeneration & Development</u>						
Homelessness	Statutory service which needs to work with social and private sector landlords. Review of operational and financial procedures.	10			X	
Physical Regeneration	Review of significant projects undertaken with associated risks.	12	X			
<u>Resources - Property & Finance</u>						
Sundry Debtors	Regular (annual) audit of key financial system.	20		X		
Main Accounting (inc Bank Rec & Capital Accounting)	Regular (annual) audit of key financial system.	15		X		
Creditors	Regular (annual) audit of key financial system (to include Subcontractors tax).	20			X	
Treasury Management	Regular (annual) audit of key financial system.	10		X		
Housing Benefit	Regular (annual) audit of key financial system.	20			X	
Council Tax & NNDR	Regular (annual) audit of key financial system.	20			X	

Procurement	Review of procurement framework and promotion of best practice.	10				X
Building Maintenance Framework contracts	Review of framework contracts relating to small works.	10		X		
Invest to Save	Establish whether monies advanced have achieved anticipated savings.	10	X			
Use of Welsh Purchasing Consortium Contracts	Establish assurance obtained in respect of contracts entered into on our behalf.	20		X		
Energy Management	Review of energy management arrangements.	10			X	
<u>Resources - ICT & Customer Contact</u>						
ICT Strategy 2009-2012	Review the implementation of the revised network model within schools	10			X	
ICT Strategy 2009-2012	Review the implementation of the MFD strategy in all buildings	5			X	
ICT Strategy 2009-2012	Review the support arrangements for the EDRM solution	10				X
Customer Care Program	Review OTRS (replacement for the Service Desk)	10			X	
Business Continuity	Programme of testing (including electrical power supply to UPSs)	10	X	X	X	X
Technical Support	Review the deployment of skill sets e.g. SQL	10				X
Disposal of Assets (incl return of lease machines)	Review the processes in place for sanitising assets before their disposal or return	5		X		
IT Security	Review of security arrangement including new initiatives	20	X	X	X	X
Network Management	Subject to resources - Review of network (to compliment work on schools network)	10			X	
ICT Strategy 2009-2012 & Finance Strategy	Subject to discussion - Review of the ICT provision relating to the main accounting system	5				X
<u>Cross Cutting</u>						
Whistle blowing Policy & Anti Fraud and Corruption Policy (Legal & Regulatory and Finance)	Review of currency of the policies and staff awareness.	5	X			

Services to support carers (Children & Wellbeing)	Review of activities to support residents in the borough who care for vulnerable children and adults. Although audit spans two directorates it is anticipated the main emphasis will be on adults.	20		X		
Assurance work on BCBC maintained establishments (Children & Wellbeing)	Evaluate results of other inspections which should inform the annual audit opinion and audit plan.	5			X	
Final Account Reviews (Contract Audit)	Optional reviews as per Financial Procedure Rules.	10	X	X	X	X
Tendering (Contract Audit)	Review compliance with new Contract Procedure Rules etc.	20				X
Ongoing Project appraisal (Contract Audit)	Caerau Primary, Pen Y Fai Primary, Bridgend LDD Centre.	30		X	X	X
Post project appraisal (Contract Audit)	Ynysawdre Pool	10		X		
Follow Ups (All Directorates)	Follow up of those audits finalised in the last audit year and those finalised within the year where Limited assurance was given.	40				X
Data Mining (All Directorates)	Dominated by NFI and ad-hoc specialist IT input into other audit activities	15	X	X	X	X
Information Management/ Assurance (All Directorates)	Input of assurance advice into the various stands of information management	10	X	X	X	X
Input into ICT Projects (ICT & Customer Contact plus Directorate users)	Input of internal control and assurance advice into key projects. E.g. Draig, E-procurement, Transactional website	15	X	X	X	X
Document Information Processing (HR) (ICT & Customer Contact plus Corporate Development & Partnerships)	Review and evaluate the effectiveness of the process in respect of management of HR data	5				X
External						
E.G. County Borough Supplies, YOT etc.	Advice & Guidance on IT and Information Management matters	5	X	X	X	X